



DEPARTMENT OF THE NAVY

NAVAL AIR STATION

LEMOORE, CALIFORNIA 93246-5001

IN REPLY REFER TO

VASLEMINST 5740.1A CH-3
022

01 JUN 1993

NAS LEMOORE INSTRUCTION 5740.1A CHANGE TRANSMITTAL 3

From: Commanding Officer, Naval Air Station, Lemoore

Subj: COMMAND POLICY AND RELATIONSHIP CONCERNING EXTERNAL AUDITS
AND AUDITORS

1. Purpose. To issue pen and ink changes to basic instruction.
2. Action. Change paragraph 4a(2) to read: "Ensure COMNAVAIRPAC is informed of external audit notifications".

A. R. GORTHY

Distribution: (NASLEMINST 5215.2T)
Lists B & E



DEPARTMENT OF THE NAVY

NAVAL AIR STATION

LEMOORE, CALIFORNIA 93246-5001

IN REPLY REFER TO:

NASLEMINST 5740.1A CH-2
022

16 OCT 1990

NAS LEMOORE INSTRUCTION 5740.1A CHANGE TRANSMITTAL 2

From: Commanding Officer, Naval Air Station, Lemoore

Subj: COMMAND POLICY AND RELATIONSHIP CONCERNING EXTERNAL AUDITS
AND AUDITORS

1. Purpose. To issue pen and ink changes to basic instruction.

2. Action. Make the following changes to this instruction.

a. Disregard paragraphs 2a, 2b, and 2c(2) of NASLEMINST 5740.1A CH-1 of 27 Aug 90.

b. Paragraph 4b(6) of instruction, change "Internal Review" to read "Command Evaluation".


J. E. HART

Distribution: (NASLEMINST 5215.2R)
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IN REPLY REFER TO:

NASLEMINST 5740.1A CH-1
022
27 Aug 90

NAS LEMOORE INSTRUCTION 5740.1A CHANGE TRANSMITTAL 1

From: Commanding Officer, Naval Air Station, Lemoore

Subj: COMMAND POLICY AND RELATIONSHIP CONCERNING EXTERNAL
AUDITS AND AUDITORS

1. Purpose. To issue pen and ink changes to basic instruction.

2. Action.

a. Change Ref (b) to "7510.7D" vice "7510.7C".

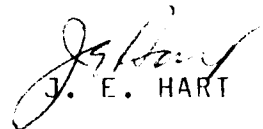
b. Paragraph 3b, line 2, insert "of" between "allocation" and "resources".

c. Change "Internal Review" to read "Command Evaluation" in the following

(1) Para 4a

(2) Para 4b (4) - change code to 022

(3) Para 4b (5)


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IN REPLY REFER TO

NASLEMINST 5740.1A

00500

16 Aug 89

NAS LEMOORE INSTRUCTION 5740.1A

From: Commanding Officer, Naval Air Station, Lemoore

Subj: COMMAND POLICY AND RELATIONSHIPS CONCERNING EXTERNAL AUDITS AND AUDITORS

Ref: (a) SECNAVINST 5740.26
(b) SECNAVINST 7510.7D
(c) SECNAVINST 5740.25B
(d) CINCPACFLTINST 7500.1J
(e) COMNAVAIRPACINST 7510.8B

1. Purpose. To provide policy, procedures and guidance with respect to reviews by audit organizations external to NAS Lemoore and establish responsibilities of station departments in their relationship with external audit staffs and the preparation of written comments resulting from audits.

2. Cancellation. NASLEMINST 5740.1

3. Background

a. Naval Air Station Lemoore is subject to audit by at least three major external audit organizations. Those include the Naval Audit Service (NAV-AUDSVC), the General Accounting Office (GAO), and the DOD Assistant Inspector General for Auditing (AIG(A)). The following paragraphs provide information concerning those various audit organizations and the basic procedures required by references (a) through (e) to be used in relating with them aboard NAS Lemoore.

b. The audit function is extremely important in that it relates directly to the allocation of resources, efficiency and effectiveness. Audit findings involving resource savings, are receiving increased attention and review at the highest levels of government. Published audit reports constitute an authoritative and convenient means of implementing budget actions. The prevalence of such actions is increasing with each succeeding budget cycle, and while audit findings serve the purpose of management by ensuring efficient utilization of resources, they must be thoroughly reviewed to guard against unsubstantiated and unwarranted loss of resources.

4. Responsibilities

a. Internal Review

(1) Act as command liaison and point of contact for visits from Naval Audit Service, General Accounting Office and the Office of the DOD Assistant Inspector General for Auditing.

(2) Ensure COMNAVAIRPAC and COMLATWINGPAC have been informed of external audit notifications.

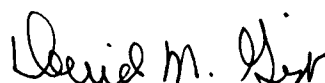
(3) Check identification and security clearances of external audit organization representatives upon arrival.

- (4) Coordinate opening and closing conferences with the Commanding Officer.
- (5) Inform departments who will be involved.
- (6) Gather or arrange for any preliminary data the audit organization may require for their audit.
- (7) Arrange for logistical support if required.
- (8) Coordinate any required management responses or message reports prepared by cognizant departments.
- (9) Follow-up on concurred in recommendations to determine the status of implementation.

b. Department heads and special assistants

- (1) Brief their personnel on the requirements to cooperate fully with the audit organizations' representatives.
- (2) Provide briefings of their operations and computerization as requested by audit organizations.
- (3) Provide working spaces and support when required, to include desk, chair, calculator and typewriter or typing support.
- (4) Review and completely scrutinize audit findings and recommendations - particularly the support and methodology used to determine any monetary savings.
- (5) Provide appropriate initial and follow-up management responses. Detailed guidance for preparing responses is provided in reference (b). Completed responses should be forwarded to Internal Review for consolidation into one report for the Commanding Officer's approval and submission to the audit organization.
- (6) In coordination with Internal Review, prepare message report required by references (d) and (e) for GAO and DOD AIG(A) visits.
- (7) Expeditiously implement concurred in recommendation.

5. Action. All departments and staff assistants will be guided in their relations with external audit organizations' representatives and in processing of required reports by the provisions of references (a) through (e) and paragraph 4 above.


DAVID M. GIST

Distribution: (NASLEMINST 5215.2Q)
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